

## RAFFLE RECORDKEEPING FORMS AND INSTRUCTIONS

This booklet contains recordkeeping forms, instructions for each form, and a completed sample of each form. The instructions are designed to assist an employee in completing a line or section of a form that may not be readily understood by the title or instructions found on the form itself. Instructions for lines that are considered self-explanatory, such as simple math computations, are not included.

Sample forms have been provided to illustrate the proper completion of this office's standard forms. The instructions will answer the most commonly asked questions about the recordkeeping forms. Please remove the master forms from the booklet and make copies for your site(s). Note that some forms are two sided.

*If you have any questions or comments, please contact this office  
in writing or by calling 1-800-326-9240.*

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**Raffle Ticket Distribution Log - Single  
Tickets (SFN 9873)**

This form is used to account for the sales of all single raffle tickets for a raffle.

Each time tickets are given to a person or entity to sell, record the range of ticket numbers and quantity issued to that person or entity.

When cash and/or tickets are returned, enter the quantity of tickets returned and the amount of cash turned in.

See sample form on page 6.

**Raffle Ticket Distribution Log -  
Discounted Tickets (SFN 9942)**

This form is used to account for the sales of discounted raffle tickets for a raffle. A discounted ticket is one that sells for less than the price of a single ticket. For example, if a single ticket sells for \$1 and a book of 5 sells for \$4, the books of tickets are discounted tickets.

Discounted tickets must be issued and accounted for separately. For example, the same ticket cannot sell for either \$1 or 5 for \$4.

Each time tickets are given to a person or entity to sell, record the range of ticket numbers and quantity issued to that person or entity.

When cash and or tickets are returned, enter the quantity of tickets returned and the amount of cash turned in.

See sample form on page 7.

**Prize Register  
(SFN 9932)**

This form is used for raffles to record all prizes awarded.

Raffle Ticket Number – Enter the winning raffle ticket number.

The complete name of each winner is completed for all prizes awarded.

N. D. Admin. Code § 99-01.3-05-02(8) requires that two employees be present for a raffle drawing. Both employees must initial the form verifying that the information recorded is correct.

Cost of Merchandise Prize - Enter the actual cost to the organization, not the retail value of the prize. For example, a donated prize is entered as -0-.

Date of Payout - If the prize is actually paid or transferred to the player on a date other than the date of the raffle drawing, enter the date the player received the prize. Otherwise, the column is left blank.

Totals – Calculate and enter the column totals for the cost of merchandise prizes and cash prizes on the last page of the prize register. If only one page is needed, enter the totals on page one. If two pages are needed, enter the totals on page two only.

See sample form on page 8.

**Record of Win  
(SFN 9939)**

This form is used whenever a single cash prize or retail value of a merchandise prize of greater than \$200 is awarded to a player.

The Record of Win must be pre-numbered.

1. Check the raffle box and record the date of drawing and winning ticket number.

2. The player must sign the Record of Win, unless the prize is being mailed to the player.
3. If a partial payout is made (for example, the player is paid \$500 in cash and will be paid the remaining \$1500 of the prize by a check issued from the home office), complete the bottom right section of the form.

See sample form on page 9.

### **Raffle Summary** **(SFN 9871)**

This form summarizes the activity of one raffle. Total Gross Proceeds, Prizes, and Adjusted Gross Proceeds are reported on the tax return for raffle activity.

If someone who conducted the game and has access to the total receipts or cash profit or has sole signatory authority of the gaming account, summarizes the game, then the summarization must be audited by someone independent.

If the raffle is summarized by someone independent, the summary does not need to be audited.

### **Schedule of Bank Deposits**

This section is used to record deposits made for the raffle that the summary corresponds to.

A person who did not have access to the bank deposit funds must verify to the bank statement or other bank record that the amount recorded as "Deposit Amount" was actually deposited in the gaming account.

This person initials and dates the form indicating that this verification was done.

See sample form on page 10.

### **Raffle Summary With** **Nongaming Activity**

### **(SFN 54065)**

This form summarizes the activity of one raffle which relates to admission for a meal or other nongaming activity. This form allocates the amounts between gaming and nongaming activity. Only the gaming related Gross Proceeds, Prizes, Adjusted Gross Proceeds and Cash Profit are reported on the tax return as raffle activity.

If someone who conducted the game and has access to the total receipts or cash profit or has sole signatory authority of the gaming account, summarizes the game, then the summarization must be audited by someone independent.

If the raffle is summarized by someone independent, the summary does not need to be audited.

### **Schedule of Bank Deposits**

This section is used to record deposits made for the raffle the summary corresponds to.

A person who did not have access to the bank deposit funds must verify to the bank statement or other bank record that the amount recorded as "Deposit Amount" was actually deposited in the gaming account.

This person initials and dates the form indicating that this verification was done.

See sample form on page 11.

### **Master Inventory Log - Ticket** **Receipting** **(SFN 9861)**

This form is used to account for ticket rolls purchased by the organization for double admission raffle activity. This form accounts for all ticket rolls purchased, regardless of the color.

If an organization has only one site which is the home office, only the Master Game Inventory Log is needed. If an organization has more than one site, or if it has inventory at more than one location, the Master Game Inventory Log and Site Game Inventory Log would be used.

See sample form on page 12.

### **Site Inventory Log - Ticket Receipting** **(SFN 9859)**

This form is used to account for ticket rolls at a site to account for double admission raffle activity. This form accounts for one ticket roll.

If an organization has only one site which is the home office, only the Master Game Inventory Log is needed.

See sample form on page 13.

### **Double Admission Ticket Raffle Daily** **Summary (SFN 18873)**

This form summarizes the activity of one double admission ticket raffle. This form is used with Master Inventory Log - Ticket Receipting (SFN 9861) and Site Inventory Log - Ticket Receipting (SFN 9859).

1. At the beginning of the day's activity, the cashier counts the actual opening cash and records the amount.
2. If a second employee is on duty, that employee recounts the opening cash and verifies the amount the cashier recorded. When both persons agree to the amount, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.

3. At the end of the day's activity, the cashier counts the actual ending cash and records the amount.
4. If a second employee is on duty, that employee recounts the ending cash and verifies the amount the cashier recorded. When both persons agree to the amount, the cashier and the second employee initial the form verifying the accuracy of the recorded amounts.

Ticket Number Remaining on Ticket Roll After Sales - enter the number of the ticket left on the roll after completing sales. For example, if the roll had tickets numbered 1 through 1000, and tickets 1 through 50 were sold, ticket number 51 would be entered on this line.

Gross Proceeds, Prizes, and Adjusted Gross Proceeds are reported on the tax return for raffle activity.

### **Deposit Amount Verified to Bank Record**

A person who did not have access to the bank deposit funds must verify to the bank statement or other bank record that the amount recorded as "Deposit Amount" was actually deposited in the gaming account.

This person initials and dates the form indicating that this verification was done.

See sample form on page 14.

### **Summary**

If someone who conducted the game and has access to the total receipts or cash profit or has sole signatory authority of the gaming account summarizes the game, then the summarization must be audited by someone independent.

If the raffle is summarized by someone independent, the summary does not need to be audited.

**Reconciliation of Inventories**  
**(SFN 17937)**

This form is used by a person who has not had access to the inventory, for the quarterly reconciling of games requiring a N.D. gaming stamp, bingo cards, and casino chips to a physical count of these items back to the information on the inventory logs.

This form accounts for the master inventory and up to five additional site inventories.

The serial number field is intended for the reconciliation of bingo cards. However, when reconciling rolls of tickets use this field to document the starting ticket number.

If the physical count of inventory does not match the records, the action(s) taken by management to resolve the discrepancy must be noted.

The person who completes the reconciliation initials the form verifying the information recorded.

See sample form on page 15.



**RAFFLE TICKET DISTRIBUTION LOG - SINGLE TICKETS**  
**OFFICE OF ATTORNEY GENERAL**  
SFN 9873 (3-04)

*Attach copy of raffle ticket*

Organization <b>Charity, Inc.</b>			Date of Drawing <b>7/4/04</b>
Range of Ticket Nos. <b>1 — 1000</b>	A. Price Per Ticket <b>2</b>	Date Received <b>6/1/04</b>	Received By <b>LG</b>

Date	Issued By	Issued To	Range of Ticket Numbers	B. Quantity Issued	C. Quantity Unsold (Returned)	D. Quantity Sold (B - C)	E. Gross Proceeds (A X D)	F. Cash Turned In	G. Cash Long (Short) (F - E)	Date Received	Received By
6/1/04	DS	Mary Watson	1 — 100	100	<del>0</del>	100	200	200	<del>0</del>	6/15/04	DS
6/2/04	DS	Cindy Thomas	101 — 200	100	5	95	190	190	<del>0</del>	7/1/04	DS
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			—								
			—								
			—								
			TOTALS	1000	5	995	1995	1995	<del>0</del>	Completed By DS	



**RAFFLE TICKET DISTRIBUTION LOG - DISCOUNTED TICKETS**  
**OFFICE OF ATTORNEY GENERAL**  
SFN 9942 (3-04)

*Attach Copy of Raffle Ticket*

Organization <b>Charity, Inc.</b>			Date of Drawing <b>7/4/04</b>	
Range of Ticket Nos. <b>1001 - 5000</b>	No. of Tickets/Book <b>5</b>	A. Price Per Book <b>8</b>	Date Received <b>6/1/04</b>	Received By <b>DS</b>

Date	Issued By	Issued To	Range of Ticket Numbers	B. Quantity Issued	C. Quantity Unsold (Returned)	D. Quantity Sold (B - C)	E. Gross Proceeds (A X D)	F. Cash Turned In	G. Cash Long (Short) (F - E)	Date Received	Received By
6/1/04	DS	Mary Watson	1001 — 1100	20	2	18	144	144	<del>0</del>	6/15/04	DS
6/2/04	DS	Cindy Thomas	1101 — 1200	20	5	15	120	119	(1)	7/1/04	DS
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			TOTALS	800	50	750	6000	5998	(2)	Completed By DS	



**PRIZE REGISTER**  
**OFFICE OF ATTORNEY GENERAL**  
**SFN 9932 (3-04)**

"X" ONE  
GAME  
TYPE

Bingo

☒

## Raffle

## Organization

**Charity, Inc.**

Date
------

**7/4/04**

Site


## The Bar


Completed By
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MS

Bingo Game No. or Raffle Ticket No.	Name of Winner	Address of Winner	Initials - Raffle Drawing	Initials - Raffle Drawing	Description of Merchandise Prize	Retail Value of Merchandise Prize	Cost of Merchandise Prize	Cash Prize Amount	Date of Payout if Different Than Above
96	Mary Deacon		MS	JS		\$	\$ 20	\$	
150	George Larson		MS	JS				100	
199	Lois Fisher		MS	JS				300	
TOTALS						(A)	(B)	(A + B)	
						20	400	420	



 <b>RECORD OF WIN</b> <b>OFFICE OF ATTORNEY GENERAL</b> <b>SFN 9939 (3-04)</b>			Organization <b>Charity, Inc.</b>	Date <b>7/4/04</b>	NO. <b>001</b>
			Site <b>The Bar</b>	Completed By <b>MS</b>	Type of ID <b>ND Drivers Lic.</b>
Game Type (Check One) and Complete Information for that Game Type			Cash Prize Amount \$ <b>300</b>	Description Merchandise Prize	Retail Value of Prize \$
<input type="checkbox"/> Bingo	Game Number <b>3</b>		Name of Player <b>Lois Fisher</b>		
<input type="checkbox"/> Bingo Device	Game Serial Number		Address <b>1262 Elm Street</b>		
<input type="checkbox"/> Calcutta	Date of Event	Gaming Stamp Number	City <b>Anytown</b>	State <b>ND</b>	Zip Code <b>58999</b>
<input type="checkbox"/> Pull Tabs	Name of Game	Gaming Serial Number	Signature of Player <b>Lois Fisher</b>		Date <b>7/4/04</b>
<input type="checkbox"/> Club Special <input type="checkbox"/> Punchboard <input type="checkbox"/> Tip Board	<input type="checkbox"/> Prize Board <input type="checkbox"/> Seal Board	Gaming Serial Number	If Partial Cash Prize Payout, Complete This Section		
<input checked="" type="checkbox"/> Raffle	Date of Drawing <b>7/4/04</b>	Winning Ticket Number <b>199</b>	Amount Paid Now \$	Paid By	Amt. Yet To Be Paid \$
<input type="checkbox"/> Sports Pools	Date of Event	Gaming Stamp Number	Check Number	Paid By	Date
<input type="checkbox"/> Twenty-One Tournament <input type="checkbox"/> Poker Tournament		Date of Event			

 <b>RECORD OF WIN</b> <b>OFFICE OF ATTORNEY GENERAL</b> <b>SFN 9939 (3-04)</b>			Organization	Date	NO.
			Site	Completed By	Type of ID
Game Type (Check One) and Complete Information for that Game Type			Cash Prize Amount \$	Description Merchandise Prize	Retail Value of Prize \$
<input type="checkbox"/> Bingo	Game Number		Name of Player		
<input type="checkbox"/> Bingo Device	Game Serial Number		Address		
<input type="checkbox"/> Calcutta	Date of Event	Gaming Stamp Number	City	State	Zip Code
<input type="checkbox"/> Pull Tabs	Name of Game	Gaming Serial Number	Signature of Player		Date
<input type="checkbox"/> Club Special <input type="checkbox"/> Punchboard <input type="checkbox"/> Tip Board	<input type="checkbox"/> Prize Board <input type="checkbox"/> Seal Board	Gaming Serial Number	If Partial Cash Prize Payout, Complete This Section		
<input type="checkbox"/> Raffle	Date of Drawing	Winning Ticket Number	Amount Paid Now \$	Paid By	Amt. Yet To Be Paid \$
<input type="checkbox"/> Sports Pools	Date of Event	Gaming Stamp Number	Check Number	Paid By	Date
<input type="checkbox"/> Twenty-One Tournament <input type="checkbox"/> Poker Tournament		Date of Event			



**RAFFLE SUMMARY**  
**OFFICE OF ATTORNEY GENERAL**  
 SFN 9871 (3-04)

Organization <b>Charity, Inc.</b>	
Site <b>The Bar</b>	Date of Drawing <b>7/4/04</b>

1. Gross Proceeds - Single Tickets	<b>1995</b>	6. Cash Turned In - Single Tickets	<b>1995</b>
2. Gross Proceeds - Discounted Tickets	+ <b>6000</b>	7. Cash Turned In - Discounted Tickets	+ <b>5998</b>
3. Total Gross Proceeds	<b>7995</b>	8. Total Cash Turned In	<b>7993</b>
4. Total Prizes	- <b>5000</b>	9. Total Prizes	- <b>5000</b>
5. Adjusted Gross Proceeds	<b>2995</b>	10. Cash Profit	<b>2993</b>
		11. Adjusted Gross Proceeds (Line 5)	- <b>2995</b>
Summary Completed By and Date <b>MS 7/4/04</b>		12. Cash Long (Short) (Line 10 less Line 11)	<b>(2)</b>
Summary Audited By and Date <b>LG 7/5/04</b>			

**Schedule of Bank Deposits**

Date	Deposit Amount	Deposit Amount Verified to Bank Record By and Date	Date	Deposit Amount	Deposit Amount Verified to Bank Record By and Date	Date	Deposit Amount	Deposit Amount Verified to Bank Record By and Date
<b>6/16/04</b>	<b>1800</b>	<b>LG 7/15/04</b>						
<b>7/02/04</b>	<b>2500</b>	<b>LG 8/15/04</b>						
<b>7/03/04</b>	<b>3693</b>	<b>LG 8/15/04</b>						
						<b>Total Deposits</b>	<b>7993</b>	



**RAFFLE SUMMARY WITH NONGAMING ACTIVITY**  
**OFFICE OF ATTORNEY GENERAL**  
**SFN 54065 (3-04)**

Organization <b>Charity, Inc.</b>	
Site <b>The Bar</b>	Date of Drawing <b>7/4/04</b>

A. Value of Tickets Sold - Single	<b>1995</b>	K. Cash Turned In - Single Tickets	<b>1995</b>
B. Value of Tickets Sold - Discounted	<b>6000</b>	L. Cash Turned In - Discounted Tickets	<b>5998</b>
C. Subtotal - Total Value (A + B)	<b>7995</b>	M. Total Cash Turned In (K + L)	<b>7993</b>
D. Prizes - Gaming	— <b>5000</b>	N. Prizes - Gaming	— <b>5000</b>
E. Subtotal (C – D)	<b>2995</b>	O. Cost of Nongaming Activity	— <b>1000</b>
F. Cost of Nongaming Activity (Cannot Exceed E - Subtotal)	— <b>1000</b>	P. Cash Profit	<b>1993</b>
G. Subtotal (E – F)	<b>1995</b>	Q. Adjusted Gross Proceeds (Line J)	<b>1995</b>
H. Gross Proceeds (D + G)	<b>6995</b>	R. Cash Long (Short) (P - Q)	<b>(2)</b>
I. Prizes	— <b>5000</b>	Summary Completed By and Date <b>MS 7/4/04</b>	
J. Adjusted Gross Proceeds	<b>1995</b>	Summary Audited By and Date <b>LG 7/5/04</b>	

**Schedule of Bank Deposits**

Date	Deposit Amount	Deposit Amount Verified to Bank Record By and Date	Date	Deposit Amount	Deposit Amount Verified to Bank Record By and Date	Date	Deposit Amount	Deposit Amount Verified to Bank Record By and Date
<b>6/16/04</b>	<b>1800</b>	<b>LG 7/15/04</b>						
<b>7/02/04</b>	<b>2500</b>	<b>LG 8/15/04</b>						
<b>7/03/04</b>	<b>3693</b>	<b>LG 8/15/04</b>						
						<b>Total Deposits</b>	<b>7993</b>	



**MASTER INVENTORY LOG - TICKET RECEIPTING**  
**OFFICE OF ATTORNEY GENERAL**  
**SFN 9861 (3-04)**

☐ BINGO

☒ RAFFLE

## Organization

**Charity, Inc.**

[illegible]



**SITE INVENTORY LOG - TICKET RECEIPTING**  
**OFFICE OF ATTORNEY GENERAL**  
**SFN 9859 (3-04)**

☐ BINGO

☒ RAFFLE

Organization <b>Charity, Inc.</b>		Site <b>The Bar</b>	
Color <b>Blue</b>	Price Per Ticket \$ <b>1.00</b>	Date Received <b>7/4/04</b>	Received By <b>MS</b>
Number Returned <b>200</b>		Date Returned to Home Office <b>7/4/04</b>	Returned By <b>MS</b>

[illegible]



**DOUBLE ADMISSION TICKET RAFFLE DAILY SUMMARY**  
**OFFICE OF ATTORNEY GENERAL**  
 SFN 18873 (3-04)

Organization <b>Charity, Inc.</b>	
Site <b>The Bar</b>	Date of Drawing <b>7/4/04</b>

Opening Cash \$ <del>0</del>	Initials <b>MS</b>	Initials JS
Ending Cash \$ <b>1000</b>	Initials <b>MS</b>	Initials JS
Color of Ticket	<b>Blue</b>	
A. Ticket Number Remaining on Ticket Roll After Sales	<b>801</b>	
B. Beginning Ticket Number	—	<b>1</b>
C. Tickets Sold (A – B)	<b>800</b>	
D. Cost Per Ticket	×	<b>2</b>
E. Gross Proceeds (C X D)	<b>1600</b>	
F. Prizes	—	<b>1350</b>
G. Adjusted Gross Proceeds (E – F)	<b>250</b>	
H. Ending Cash on Hand	<b>1000</b>	
I. Beginning Cash on Hand	—	<del>0</del>
J. Prizes Paid By Check	—	<b>750</b>
K. Cash Profit (H – I – J)	<b>250</b>	
L. Adjusted Gross Proceeds (Line G)	—	<b>250</b>
M. Cash Long (Short) (K – L)	<del>0</del>	
Deposit Amount	<b>1000</b>	
Deposit Amount Verified to Bank Record:	Initials <b>LG</b>	Date <b>8/15/04</b>
Summary Completed By and Date <b>MS 7/4/04</b>		
Summary Audited By and Date <b>LG 7/5/04</b>		

Opening Cash \$	Initials	Initials
Ending Cash \$	Initials	Initials
Color of Ticket		
A. Ticket Number Remaining on Ticket Roll After Sales		
B. Beginning Ticket Number	—	
C. Tickets Sold (A – B)		
D. Cost Per Ticket	×	
E. Gross Proceeds (C X D)		
F. Prizes	—	
G. Adjusted Gross Proceeds (E – F)		
H. Ending Cash on Hand		
I. Beginning Cash on Hand	—	
J. Prizes Paid By Check	—	
K. Cash Profit (H – I – J)		
L. Adjusted Gross Proceeds (Line G)	—	
M. Cash Long (Short) (K – L)		
Deposit Amount		
Deposit Amount Verified to Bank Record:	Initials	Date
Summary Completed By		
Summary Audited By		



**RECONCILIATION OF INVENTORIES**  
**OFFICE OF ATTORNEY GENERAL**  
SFN 17937 (3-04)

Organization

**Charity, Inc.**

<input checked="" type="checkbox"/> Master <input type="checkbox"/> Site: _____					<input type="checkbox"/> Master <input type="checkbox"/> Site: _____					<input type="checkbox"/> Master <input type="checkbox"/> Site: _____				
Reconciliation Completed By <b>Linda Green</b>					Reconciliation Completed By					Reconciliation Completed By				
Job Title <b>Bookkeeper</b>			Date <b>10/1/04</b>		Job Title			Date		Job Title			Date	
Name of Game/Primary Color & Type of Bingo Card/Chips	Serial Number	Number Per Inventory Record	Number Per Physical Count	Difference	Name of Game/Primary Color & Type of Bingo Card/Chips	Serial Number	Number Per Inventory Record	Number Per Physical Count	Difference	Name of Game/Primary Color & Type of Bingo Card/Chips	Serial Number	Number Per Inventory Record	Number Per Physical Count	Difference
<b>Blue Double Admission Tickets</b>	<b>starting ticket # 801</b>	<b>200</b>	<b>200</b>	<b>0</b>										
Result: <b>OK</b>					Result:					Result:				
Corrective Action Taken:					Corrective Action Taken:					Corrective Action Taken:				
			Initials <b>LG</b>					Initials					Initials	